

STATE OF NEW JERSEY
COMMISSION ON HIGHER EDUCATION

EDUCATIONAL OPPORTUNITY FUND

**CONTRACT BUDGET INSTRUCTIONS
ATTACHMENTS B1 AND B3**

Updated March 26, 2003

The following provides instructions for completing the summer (Attachment B1) and academic year (Attachment B3) budget that will become part of your institution's contract. The information submitted on the contract budget forms is subject to audit and therefore should be prepared carefully and in compliance with the EOF regulations and any EOF Board of Directors' policies referenced herein.

Failure to follow these instructions may result in a delay in processing the contract. Attachments B1 and B3 must be returned to the EOF Central Office/NJ Commission on Higher Education, P. O. Box 542, Trenton, NJ, 08625. Facsimiles and other copies of the contract budgets will not be accepted. Emailed files that can be printed by EOF/CHE "same as" originals are acceptable.

The contract budget forms are organized as follows:

Attachment B1

Article IV Summer Support and Article III Summer Cost of Education for Initial and Renewal Students. For our accounting purposes, resources for summer funding may come from two fiscal years, however the budget forms should be completed and all expenditures reported without regard to this matter.

Attachment B3

Article IV Academic Year Program Support. EOF regulations 9A:11-6.9 (c) require institutions to provide at least a dollar for dollar match during the academic year program against the Article IV allocation.

These forms have been developed using Excel and are available on the Educational Opportunity Fund's website (<http://www.state.nj.us/highereducation/EOFBudgetForms/>.) or can be emailed to you as attachments but are not available on diskette. Requests by institutions for EOF/CHE to mail or fax paper copies of the forms are discouraged. Institutions may make minor adjustments to these excel documents as needed or create their own budget pages using local available software as long as the format submitted is reasonably similar, properly labeled and provides the same information as requested. *However, using form B3 as provided by EOF/CHE on the website or by email has the advantage of being linked to the interim and final AY Article IV expenditure reports as attached worksheets. Figures entered on the contract budget form will automatically transfer to the columns titled "Budgeted" on the expenditure report forms.*

INSTRUCTIONS FOR ATTACHMENT B1 – SUMMER BUDGET

This form is used to outline the budget for your summer program activities including all resources – EOF, institutional funds and other sources. Although matching funds are not required in the summer, institutions should document their monetary commitment to the program if applicable. Summer support (Article IV) funds should be reported separately from academic year support (Article IV) funds.

Remember that EOF funding for summer programs has two designations: Article IV for support services (personnel salaries and wages, materials, supplies and other administrative costs) and Article III for Cost of Education (tuition, fees, room, board, stipends, insurance). These funds are NOT interchangeable (i.e., you cannot use support funds to offset overexpenditures in cost of education, nor conversely.)

COMPLETE B1 AS FOLLOWS:

Provide the institution's name in the space provided on each page.

Explanation of Categories by row...

Article IV Summer Support

- | | |
|--|---|
| I. Personnel: | Enter by the following categories the total dollar amounts for all personnel directly related to the operation of the EOF summer program. Indicate the source of funding (EOF, institution, other sources). Provide the percentage of time dedicated to the program by each position. Do not include 12-month staff listed in the Article IV Academic Year Support budget. Sub-total each category. |
| Administration: | Enter the total amount for salaries of all summer administrative staff who are not funded via the academic year program support budget. |
| Clerical: | Same as above. |
| Counseling: | Same as above. |
| Instructional: | Enter the total amount for all summer instructional staff/faculty who will be paid directly for their services. DO NOT INCLUDE INSTRUCTIONAL COSTS/SALARIES UNDER EITHER THE EOF OR FUNDED BY INSTITUTION OR OTHER COLUMNS FOR COURSES THAT WILL BE COVERED BY TUITION PAID THROUGH THE COST OF EDUCATION SECTION OF THIS BUDGET. |
| Tutoring: | Enter the total amount for all full- and part-time tutoring staff, including the Tutorial Coordinator (if not funded with the academic year program support budget) and peer tutors. |
| Total Personnel: | Enter the sum for personnel listed in the categories above. |
| II. Fringe Benefits: | EOF funds may not be used for fringe benefits at the senior public institutions. At public two year and independent institutions, fringe benefits are limited in the summer to cover the costs of Social Security and Unemployment benefits for instructional staff only. |
| I & II. Subtotal Personnel And Fringe | Enter the sum of Total Personnel and Fringe Benefits in each column. |

OTHER THAN PERSONNEL SERVICES:

- | | |
|--|---|
| III. Educational Materials And Supplies | In each column, enter the total amount for educational materials and supplies for the summer program. |
|--|---|

- IV. Other Services** In each column enter the total summer amount for other allowable items that do not fall into one of the categories listed above. For audit purposes, clearly specify each line item.

Total Article IV – Summer Program Support

Provide a grant total of Personnel (I.), Fringe (II.), Educational Materials and Supplies (III.) and Other Services (IV.). In the EOF column, this total may not exceed the Summer Article IV allocation.

ARTICLE III – SUMMER COST OF EDUCATION

- V. Initial Students:** For each category, enter the number of students, the number of credits PER STUDENT or the # of weeks, and the cost per credit or the cost per week. Multiplying these three entrees for each row will give you the figure for the last column “Total Cost of Education” in that row. Then show how the total cost is distributed among EOF, institutional or other sources of funding.
- 1. Tuition** If necessary, you may divide this category into additional lines if, for example, one group of students will take 6 credits and another will take 9. Show the number of students and the number of credits per student for each group.
- 2. Fees** Student fees, including student activity fees, should be indicated here.
- 3. Room** Provide the number of residential students, the number of weeks in residence and the room cost per week PER STUDENT in the first three columns and distribute the funding across.
- 4. Board** Provide the same information as it relates to board costs for residential students. If you provide lunch costs for commuting students, show this on a separate line.
- 5. Stipends** Indicate the number of students who will receive a stipend by commuter and residential students, the number of weeks and the stipend amount per week.
- 6. Books** Indicate the number of students and the cost per student for books that will be used for summer program instruction/courses.
- 7. Insurance** Indicate the number of students and the cost per student for whom you will purchase summer insurance.
- Subtotal Initials** Total the Funded by EOF, Funded by Institution, Funded by Other Sources and Total Cost of Education columns. Check to make sure that your figures agree across and down. Carry these figures over to the bottom of page 6 where indicated.
- VI. Renewal Students:** Follow the same instructions in each category for costs associated with renewal student attendance during the summer.
- VII. Total Article III Cost of Education** Total the costs for Initial and Renewal Students. In the EOF column, this total may not exceed the Summer Article III allocation.

**INSTRUCTIONS FOR ATTACHMENT B3
ARTICLE IV PROGRAM SUPPORT BUDGET**

This form is used to outline the budget for the academic year support program including all resources – EOF, institutional funds and other sources. If you are using the form as provided by EOF/CHE on the website or by email, remember that the figures you enter will automatically transfer to the expenditure reports which are included as worksheets on this file. Therefore, any corrections or amendments you make throughout the year will also transfer to the expenditure reports.

EOF regulation 9A:11-6.9 (c) requires at least a dollar for dollar match by the institution against the EOF allocation. The EOF director's salary and fringe may not be paid through EOF funds but may be used as institutional match. Including personnel who do not provide services for EOF students above and beyond those provided to the general student population is not acceptable as a way of calculating institutional contributions to meet the required match. Program reporting supervisors and other high level institutional officers who are required to serve all students should not be included as institutional match.

COMPLETE B3 AS FOLLOWS:

Provide the institution's name in the space provided on each page.

Explanation of Categories by row...

- | | |
|-----------------------------|--|
| I. Personnel | Enter by the following categories the total dollar amounts for all personnel directly related to the operation of the academic year program. Include 12 month salaried staff. Indicate the source of funding (EOF, institution, other sources). Provide the percentage of time dedicated to the program by each position and calculate the "Total Funding" for each position based on the percentage only. Subtotal each category. |
| Administrative: | EOF funds may not be used to pay the salary (or fringe benefits) of the EOF Director. The program's reporting supervisor and other high-level campus officials are generally thought to serve the entire student body by virtue of their title and responsibilities and therefore should not be listed on this budget or used as part of the institutional match. |
| Counseling: | Enter the salaries or wages of all academic year professional or peer counseling staff. |
| Tutoring: | Enter the salaries or wages of all academic year professional, para-professional or peer tutoring staff. For part-time personnel indicated the number of positions, the hourly wage and estimated hours of employment used to calculate the budget charge. |
| Instructional: | Indicate the costs of all instructional staff who provide supplemental instruction, teach shadow courses, learning laboratories, etc. You may include the costs of test-prep classes or workshops here. Do not include salaries for individuals teaching courses for which students are charged tuition, including basic skills course sections reserved for EOF students or freshman orientation credit courses. |
| Clerical: | Enter the salaries or wages of all clerical staff who directly serve the EOF program during the academic year. |
| Other Salaries: | Itemize here the costs of other campus staff who provide a direct service to the program (accounting, financial aid, etc.); workshop presenters; speakers; consultants; etc. |
| I. Total Personnel: | Enter the sum for personnel listed in the categories above. |
| II. Fringe Benefits: | Enter the total amount of fringe benefits for academic year staff listed in the categories above. EOF funds may not be used for fringe benefits at the senior |

public institutions. At public two year and independent institutions, fringe benefits paid from EOF funds may not exceed 21% of the salary for full-time staff. Benefits for full-time institutional staff who are less than 100% time EOF must be adjusted accordingly. EOF funds may not be used to pay employee benefits for student assistants and part-time personnel.

**I & II. Total Personnel
And Fringe**

Enter the sum of Total Personnel and Fringe Benefits in each column.

**III. Educational Materials
And Supplies**

In each column, enter the total amount budgeted for educational materials and supplies for the academic year program.

**IV. Consumable
Materials**

Provide the same information for consumable materials.

V. Travel

Provide the amount budgeted for staff professional development and student travel related to professional development and leadership training. Transportation of students for normal commuting costs is prohibited under Article IV.

VI. PAB

Enter the costs associated with Program Advisory Board meetings and activities.

VII. Other Services

Itemize the budgeted costs of other allowable items that do not fall into one of the categories listed above. For audit purposes, clearly specify each line item. Indirect/overhead costs may be used to meet the required match but may not exceed 10% of the TOTAL program cost.

TOTAL BUDGET:

Add up categories I. through VII. in each column. The EOF column may not exceed the Article IV allocation. Check that the institution has met the required match. Be certain that your figures agree across and down.